

# **EXHIBIT B**

## **ATTACHMENT 1**



Organisation for Security and Cooperation in Europe  
Mission to Bosnia and Herzegovina  
Regional Centre Tuzla

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TO: Nassir Al-Saeed, General Director Saudi High Commission  
cc: Nasredin Ablibahaker, Director Tuzla Office

FROM: Alec Wargo, II Senior Democratization Officer Tuzla

SUBJECT: Voter Movement in the Celic-Koraj area

071. 444. 075

DATE: 04.09.97

PAGES: 2 - (including this cover)

I am attaching a request from the Celic municipality re transport needs for the 13-14 September elections. The movements and numbers of persons involved are outlined in the attached program and budget. As lead agency for elections in BiH, we are particularly concerned with the issue of safe and orderly transport of cross-IEBI voters on polling day.

On 02 September OSCE convened a meeting between the local election commissions of Celic (Federation) and Lopare (RS) responsible for Koraj. It was agreed at the meeting that the RS would ensure the security of the voters. However, it was also concluded that it would best serve the interest of all parties if the 1,000-odd voters were to move in an orderly fashion by bus. The Celic municipality have thus re-doubled their efforts to find available funding for busses. OSCE and the local parties will be attending a final meeting to cement a cross-IEBI security plan with BI-HR, UNHCR and the RS and Fed Interior Ministries on 05 September in Celic.

If you should have any question regarding this project do not hesitate to call me at the above number. Thank you for your attention.

Regards,

Alec Wargo II

تم الرد على  
071. 444. 075

Local Election Commission  
Municipality of Celic  
Canton of Tuzla-Podrinje  
Federalation of BiH

No: 01-I-80/97  
Celic, 21.08.1997

Subject: Request for covering the  
expenses regarding the upcoming  
elections on the area of  
Municipality of Celic

OSCE Field Office  
ORASJE

Based on the consultations with the OSCE staff from FO Orasje, regarding the upcoming elections, we concluded that there is a need for covering the transportation of the voters from the residence place to the polling station, concerning our road communication, distance and the spreading of the residence places of the voters on our areas as you already know.

That is why we suggest you to approve us the financial aid for covering the expenses for voters' transportation follows:

1. Based on the voters' registration from Koraj, that decided to vote in person in Koraj, according to the evidenced information there are 947 of those who are currently living in municipality of Celic as refugees plus 401 voter wanting to vote in person from other places in CTP Tuzla. And next those voters that will vote in person in Koraj, according to the evidence of the registered voters for in person we have the voters from area of Breko, where is also necessary to ensure the transportation for 40 of them.

According to this information, it is necessary to ensure the transportation of the voters with the buses for Koraj-voting in person 27 routes by 50 voters, and one route for Breko by 40 voters. For the needs of transportation of the voters from the area of municipality of Celic to the polling station in Celic, it is necessary to ensure 6 routes departures from the area of Velino Selo, Vrazic, Brnjik and Ratkovic, 4 routes of four departures from the area of Velino Selo, Vrazic, Brnjik and Ratkovic. 2 to Celic.

The expenses of fuel and bus repairements according to the estimation of LEC for the polling days will be.....  
Media announcing of the elections according to the estimation by LEC will be somewhere around 1.500 - 2.000 DM

Total need for supplying the elections estimated by the LEC will be 2.150 - 2.500 DM

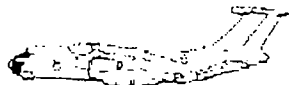
We kindly ask you to take that under consideration all the facts mentioned above, and to approve all the requirements so the elections would go successfully

Best regards

LEC President

# **EXHIBIT B**

## **ATTACHMENT 2**



# ATLANT



ATLANTDOVE AVIATION SERVICES

10730 Wilshirewood Lane, Studio City, CA 91604, U.S.A.  
 PHONE : 385 41 462 630 FAX : 385 41 462 630

UNPROFOR

Att. : Air Operations Manager.  
 Mr. Neil McMillan

VIA TELEFAX 041 729 620

Subj : REQUEST FOR SLOT ALLOCATION FLIGHT ATG 614.

Zagreb, 28th of May 1994

Dear Sir,

Our company has been contracted for the return flights of pilgrims from Zagreb to Sarajevo on behalf of the Saudi High Commission for Assistance to Bosnia and Hercegovina, under UNPROFOR auspices, on 31st of May 1994.

Please find our request on behalf of the Saudi High Commission for allocation of the two required slots in the Sarajevo Airlift on 31st of May.

These timings are in accordance with planned arrival of passengers from Mekka on Saudi Air B-747 on 31st of May at estimated 0630 local time.

Find below flight details and requested schedule (slots) :

Flight Number : ATG 614  
 Aircraft type : Ilyushin IL-76MD, special pax configuration  
 Registration : UR 76614  
 Operator : ATLANT-SV, Simferopol, Ukraine.

Requested schedule (local times) :

ATG 614	ZAGREB	SARAJEVO	ZAGREB	SLOT
	0915 / 945	1030/1100	1215	J (JULIET)
	1430 / 15	1545/1615	1730	T1 (TANGO-ONE)

Your urgent attention to this matter would be appreciated.

Yours sincerely,

# **EXHIBIT B**

## **ATTACHMENT 3**

Bosnia and Herzegovina  
Federation of Bosnia and Herzegovina  
Federal Ministry of Finance  
Financial Police  
SARAJEVO

الوزارة  
دفا تروحيات الهيئة

Sarajevo, 13 November 2002  
Number: FP-414-415-06-11/02

## MINUTES

About the audit performed at the Foreign Humanitarian Organization "Saudi High Commission Relief FOR – High Saudi Committee" for Assistance to BiH, based in Sarajevo, Samira Fraste bb Street

The audit has been performed by the following inspectors:

Halilovic Fahir – official identification number 415, and  
Hasic Hasan - official identification number 414

The audit has been performed in accordance with the articles number 9 to 18 of the Law on Financial Police ("Official Gazette of Federation of BiH", number 2/95).

The audit started at 10 a.m. on 18 February 2002, in the case of the financial inspection of the available documents on acquisition and expenditures of funds, at the Foreign Humanitarian Organization "Saudi High Commission Relief FOR – High Saudi Committee" for Assistance to Bosnia and Herzegovina, based in Sarajevo, Samira Fraste bb Street, and refers to the period from 1 January to 31 December 2001 inclusive.

The Minutes about this audit performed were drafted in the premises of the Financial Police of the Federation of BiH in Sarajevo.

The persons responsible for regularity of business performance, which was the subject of this audit, were:

- Sejh Naser A.O. Al-Saeed, Director General, and
- Abdul-Rahman I. M. Al-Rashed. Deputy Director General

The final findings of the audit are as follows:

### I GENERAL DATA

Following a request submitted by the International Association Saudi High Commission Relief FOR – High Saudi Committee from Saudi Arabia, the High Sarajevo Court made its Decision number R-IV-29/93 on 29 October 1993, and it was by this Decision that the Association was registered with the Court concerned under the name "Saudi High Commission Relief FOR-High Saudi Committee (in Bosnian: "Visoki saudijski komitet"). According to the same Decision, the Headquarters of the International Association is in Sarajevo, Marsala Tita 35 Street.

Within its regular procedure, the Court found that all legislative necessities for registration of the association concerned had been met, and, in accordance with the articles 12 and 13 of the Law on Citizens' Associations it made the Decision on Registration of the Association in the Court Register.

According to the Court's Decision concerned, the objectives and tasks of the International Association Saudi High Commission Relief FOR – High Saudi Committee based in Sarajevo are:

- to provide food, clothing, shoes, medicine and other humanitarian aid articles to the war victims, children without parents, the old and to other citizens of the Republic of Bosnia and Herzegovina who need help,
- to procure writings, printing, publishing and free-of charge distribution of reports, magazines, books, leaflets, brochures and other documents with religious content,
- to provide humanitarian aid and services to the Islamic Community of the Republic of Bosnia and Herzegovina,
- to provide financial aid
- to build and support the construction and operation of school centers, schools, hospitals, clinics, companies and similar institutions, dry up or water the land, as well as to undertake other activities in order to meet, directly or indirectly, the needs of the poor, refugees, residents, as well as those of natural disasters' victims,
- to organise, facilitate or participate in the organization of meetings, speakers' platforms, lectures and exhibitions, as well as to perform other public events in accordance with the law,
- to improve, initiate or organise research or experimental works and publish results of these researches, and
- to employ necessary experts and support staff required by the Office's operational needs

With reference to the Court's Decision concerned, the persons authorized to represent the International Association Saudi High Commission Relief FOR – High Saudi Committee, based in Sarajevo are Farhan Bin Sibani Aloosori and Saleh Bin Kohd Alhutian.

The enlisted objectives and tasks of the International Association Saudi High Commission Relief FOR, based in Sarajevo, were broadened by the High Sarajevo Court by its Decision number: R-IV-29/93 of 30 March 1995, in the sense that it entitled the Association a possibility to organize and manage courses aimed at education and gaining special knowledge in the fields of foreign languages and IT (i.e. Information technology).

The High Court in Sarajevo passed its Decision number: R-IV-29/93 on 11 November 1995 that changed its earlier Decision number: R-IV-29/93 of 29 October 1993, so that the latter Decision now reads:

The Humanitarian Organization Saudi High Commission Relief FOR – High Saudi Committee for Assistance to Bosnia and Herzegovina, with its Main Office in Sarajevo, is registered with this Court to have:

- a) Main Office based in Sarajevo, Branilaca grada 20 Street,
- b) Branch Office based in Tuzla, Mije Kerosевича 20 Street,
- c) Branch Office based in Zenica, Zmaja od Bosne 56 Street,
- d) Branch Office based in Mostar, Marsala Tita bb Street.

The High Court in Sarajevo made the Decision number: R-IV-29/93 on 1 October 1996 that changes its previous Decision number: R-IV-29/93 from 29 October 1993, so that it now reads:

Humanitarian Organization Saudi High Commission Relief FOR-High Saudi Committee for Assistance to BiH is registered in the Humanitarian Organizations' Register maintained with this Court, to have the following offices:

- a) Regional office for Europe, based in Sarajevo, Marsala Tita 10 Street,
- b) Branch Office in Zenica (for the area of Zenica-Doboj Canton), based in Zenica, Zmaja od Bosne 56 Street,
- c) Branch Office in Mostar (for Hercegovina-Neretva Canton), based in Mostar, Marsala Tita bb Street and



With reference to the Court's Decision concerned, the persons authorized to represent the Saudi High Commission Relief FOR – High Saudi Committee for Assistance to B&H are:

- a) Regional Office for Europe, based in Sarajevo:
  - Sejh Nasser A.O. Al-Saeed, Director General,
  - Abdul-Rahman I. M. Al-Rashed, Deputy Director General
- b) for Tuzla office – Khalid Ahmed Al-Ghamdi, Director
- c) for Zenica office – Hussamedin Glalib Hamzi, Director,
- d) for Mostar office - Jusug B. Rahman, Director, and
- e) for Bihac office – Abdul Aziz Ben Salih Al-Saeed, Director.

According to the article 18 of the Law on Humanitarian Work and Humanitarian Organizations ("The Official Gazette of the Federation of BiH", number: 35/98), resolving, upon request of the Humanitarian Organization Saudi High Commission Relief FOR BiH, Federal Ministry of Social Affairs, Displaced Persons and Refugees, made the Decision number: 06-35-555-1/99 on 22 March 1999 that registers the Humanitarian Organization Saudi High Commission Relief FOR BiH in the Register of this Ministry. The registration was done under the number R2-I-116/99, Book 1<sup>st</sup> of the Register.

This Decision contains the program tasks and objectives of the Humanitarian Organization Saudi High Commission FOR BiH.

With reference to the Decision concerned, the person authorized to represent the humanitarian organization Saudi High Commission Relief FOR BiH is Nasser A.O. Al-Saed. Following the Decision of the Federal Ministry of Social Affairs, Displaced Persons and Refugees, number: 05-4-35-401/01 of 22 January 2001, passed upon a request for registration of changes in the Registry of Humanitarian Organisations, submitted by the Humanitarian Organization Saudi High Commission Relief FOR BiH, Clause 1 of the Decision number: 06-35-555-1/99 of 22 March 1999, have been changed, so that it now reads:

The Humanitarian Organization Saudi High Commission Relief FOR BiH – High Saudi Committee for Assistance to Bosnia and Herzegovina from the Kingdom of Saudi Arabia, Riyadh is registered in the Register of Foreign Humanitarian Organizations, with the Office in Sarajevo, Samira Fraste bb Street (Cultural Center "King Fahd").

On 21 April 1995 in Sarajevo the Contract number: D-134/95 was reached on opening a foreign currency bank account between:

1. BH Bank d.d. Sarajevo and
2. Saudi High Commission Relief for Assistance to Bosnia and Herzegovina.

And following this Contract the Bank opens, under the name of the User, the foreign currency bank account number: 71401-1547500, for reasons of usage of the foreign currency paid on the basis of grant.

According to the Contract concerned, the person authorized to manage resources at the foreign currency account is Khaled A. Alukeili from Saudi Arabia, who holds the passport number 556911.

Following a request of the International Association Saudi High Commission Relief FOR BiH to be allowed to open an account, a contract was made in Sarajevo on 2 August 1996 on opening and using a foreign currency account by a non-resident client between:

1. BH Bank d.d. Sarajevo and
  2. High Saudi Committee – Regional Office for Europe,
- by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 71500-6100019741 under the name of the Owner of the account.

The Saudi High Commission For BiH forwarded on 24 September 1996 a request number: 36/96 to BH Bank d.d. Sarajevo that seeks from the Bank opening, to meet the needs of the Association, of an account for the Saudi High Commission, Sarajevo number 2. Following this request, a contract on opening and using the foreign currency account by a non-resident client – a foreign person was made in Sarajevo on 18 September 1996 between:

1. BH Bank d.d. Sarajevo and

2. High Saudi Committee - Regional Office for Europe,

by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 71500-6100020037 under the name of the Owner of the account. On 17 February 1999 in Sarajevo, a contract number 05-0-1474/99 was made on usage of a foreign currency account of a non-resident client – a foreign person between:

1. Bussines Bank Sarajevo d.d. Sarajevo and

2. High Saudi Committee – Regional Office for Europe,

by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 5030251-0000009 under the name of the Owner of the account. According to this Contract, the authorized persons for the account number: 5030251-0000009 are:

1. Nasser A.O. Saeed, Director General of the Saudi High Committee for Europe Regional Office, and

2. AbdulWahab A.N. Al Shaibi, Deputy Director General, ibid.

According to the Law on Modifications and Amendments of the Law on Domestic Payment Transactions ("The Official Gazette of the Federation of BiH", number: 40/99),

1. Commerce Bank ("Privredna banka") Sarajevo d.d. Sarajevo and

2. High Saudi Committee – Regional Office for Europe,

Made, on 16 January 2001, a contract number: 297/001 on performance of all actions related to the Domestic Payment Transactions, by which the Bank, on the basis of the documentation submitted to it by the Client, opened a Client account number: 1011010000295498, for the purposes of the domestic payment transactions.

The Contract concerned regulates mutual rights and obligations between the Client and the Bank in performing the domestic payment transactions in Bosnia and Herzegovina.

In addition to the enlisted contracts, the Humanitarian Organization Saudi High Commission for BiH made on 1 June 2001 the following contracts with the Raiffeisen Bank d.d. Bosnia and Herzegovina:

- a) Contract number: 607/dev/01 on opening of a non-resident account between: Raiffeisen bank d.d. Sarajevo (Bank) and Saudi High Commission 1 (Client) by which the Bank opens for the Client an account number: 502025000-03000607 for transactions in DM, an account number: 502021000-03000607 for transactions in KM, and an account number: 502026000-03000607 which would register all related transactions in the country and abroad,
- b) Contract number: 608/dev/01 on opening of a non-resident account between: Raiffeisen Bank d.d. Sarajevo (Bank) and Saudi High Commission 2 (Client), by which the Bank opens for the Client an account number: 502025000-03000608 for transactions in DM, an account number : 502021000-03000608 for transactions in KM, and an account number: 502026000-03000608 which would register all related transactions in the country and abroad and
- c) Contract number: 609/dev/01 on opening of a non-resident account between: Raiffeisen Bank d.d. Sarajevo (Bank) and Saudi High Commission 3 (Client), by which the Bank opens for the Client an account number: 502025000-03000609 for transactions in DM, an account number: 502021000-03000609 for transactions in KM, and an account number: 502026000-03000609 which would register all relational transactions in the country and abroad.

These contracts also regulate other mutual rights and obligations between the Bank and the Client.

On 30 August 2001 the Humanitarian Organization Saudi High Commission for BiH submitted a request to Volksbank BH d.d. Sarajevo to open its non-resident account with the Bank.

On the same day a contract number: 0808/01 was reached in Sarajevo between:

1. Volksbank BH d.d. Sarajevo, Fra Anđela Zvizdovića 1 Street and
2. Saudi High Commission Relief for BiH,

by which the Bank, in its Main Office in Sarajevo, opens and puts into operation a foreign currency account number: 503022/5/6015116 under the name of the Owner of the account. This Contract also regulates other mutual rights and obligations between the Bank and the Client.

## II INSPECTION OF THE AVAILABLE DOCUMENTATION ON FUNDS, TRANSFERRED TO THE ACCOUNTS OF THE HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION RELIEF FOR BIH, OPENED WITH COMMERCE BANK (PRIVREDNA BANKA) DD SARAJEVO, B-H BANK SARAJEVO AND OF THE AVAILABLE DOCUMENTATION ON EXPENDITURE IN THE PERIOD FROM 1998 TO 2001 INCLUSIVE

In the procedure of the inspection of the available documentation on financial operation, as well as of fund raising and expenditure of the Humanitarian Organization Saudi High Commission Relief for BiH from the Kingdom of Saudi Arabia, based in Sarajevo, Samira Fraste bb Street, for the period from 1998 to 2001 inclusive, it has been established that this organization is not in a possession of structured business books demanded under the Law on Accountancy ("The Official Gazette of FBiH", number: 5/95 and 12/98), and in connection with the Code of Accountancy Principles and Standards ("Official Gazette of FBiH", number: 5/95, 50/98 and 52/98), the required business books being as follows:

- the main book, diary and
- analytical records, treasury and other support books,

as well as that it had not been making the annual, or semi-annual accounting records, or financial reports (Balance of accounts and Balance of Achievements) for the period concerned.

In addition to this, in the procedure of inspection and investigation it was found that the Humanitarian Organization Saudi High Commission Relief for BiH from the Kingdom of Saudi Arabia, based in Sarajevo, had not been performing harmonization of accounting of funds and obligations to sources of funds with the actual status that is being determined by drawing up an inventory, following the regulations of article 23 of the Law on Accountancy ("The Official Gazette of FBiH", number: 2/95 and 12/98).

Having in mind the above said, and in accordance with article 7, Clause 1, paragraph 15, article 9, clause 1, paragraph 5 and article 25, clause 2 of the Law on Financial Police ("The Official Gazette of FBiH", number: 2/95) and articles 218 to 220 of the Law on Administrative Procedure ("The Official Gazette of FBiH" number: 2798 and 48/99), on 23 May 2002, a Decision number: FP – 415-414-Z-06/02 was issued to the Humanitarian Organization, which orders the Humanitarian Organization to, within 15 days from the Decision is presented to it, provides the following:

1. To make, on the basis of its accounting documents, chronological and systematic records of business events and changes for the period from 1 January 1998 to be concluded with 31 December 2001, in accordance with the account plan determined by the Accounting Standards ("The Official Gazette of FBiH", number: 5/95, 50/98 and 52/98), and in connection with the regulations of article 7 of the Law on Accountancy ("The Official Gazette of FBiH", number: 2/95 and 12/98),
2. To provide inventory – descriptive lists of funds and obligations related to the sources of funds on 31 December 1998, 31 December 1999, 31 December 2000 and 31 December 2001, in accordance with the regulations of article 23 of the Law on Accountancy ("The Official Gazette of FBiH", number: 2/95 and 12/98),
3. To make, on the basis of chronological and systematic evidence of the initiated business events and changes for the period from 1 January 1999, to be concluded

with 31 December 2001 from Clause One of this Decision, as well as on the basis of the inventory-descriptive lists from Clause 2 of this Decision, the accounting records, or financial reports in the form of synthetic and financial-value related reports about the situation and achievements in the business operation of the Humanitarian Organization (Balance of Accounts and Balance of Achievements), for the fiscal years: 1998, 1999, 2000 and 2001 inclusive, according to article 15 of the Law on Accountancy, and

4. To, upon the completion of the tasks requested by this Decision, submit the requested documentation and evidence to the Financial Police of the Federation of Bosnia and Herzegovina at Marsala Tita 62/III Street, Sarajevo.

The Humanitarian Organization "Saudi High Commission Relief for BiH" from the Kingdom of Saudi Arabia, based in Sarajevo, submitted through its official representative, an Request to the Financial Police on 25 May, asking for a four-month extension of the deadline in order to perform the requested tasks. This extension was needed by the Saudi High Commission Relief FOR BiH to procure the relevant financial documentation from the Kingdom of Saudi Arabia.

In connection to this Request of the Humanitarian Organization "Saudi High Commission Relief for BiH" from the Kingdom of Saudi Arabia, based in Sarajevo, made with reference to the Decision number: FP-415-414-Z-06/02 of the Financial Police, the Chief Inspector of the Financial Police of FBiH made, on 28 May 2002, an Act number: 011-556/02-1, by which the deadline given in the Decision to the Humanitarian Organization is extended for 15 additional days, i.e. he set a new deadline to be respected for completion of the requested tasks to be 1 July 2002.

The Humanitarian Organization "Saudi High Commission Relief for BiH", from the Kingdom of Saudi Arabia, based in Sarajevo, submitted a request to the Financial Police of the Federation of BiH, on 30 June 2002, asking again for the extension of the deadline requested by the Decision concerned, to be set to 31 July 2002.

Taking the wide scope of the tasks requested into account, i.e. the remarks from the request stating that the documentation needed for fulfillment of the these tasks is located in Saudi Arabia, and in accordance with the article 5 of the Law on Financial Police ("The Official Gazette of FBiH", number: 2/95) and articles 218 to 220 of the Law on Administrative Procedure ("The Official Gazette of FBiH", number: 2798 and 48/99), the Chief Inspector of the Financial Police of FBiH made a Decision number: 011-556/02-3, on 1 July 2002, by which the deadline from the previous Decision is extended until 31 July 2002.

Following the completion of the requests of the Decision, the inspection and investigation started on fund raising and expenditures at this humanitarian organization for the period from 1998 to 2001 inclusive. In connection with the inspection and investigation, the following findings have been made:

## 1998

Upon examination of the available documentation and evidence as well as of the Gross Balance for 1998 and the analytical cards of the account:

- 10300009 – Foreign currency account – GBP (opened with BH Bank, dd, Sarajevo),
  - 10300000 – Transitional account dd Sarajevo,
  - 10328000 – Foreign currency account – DM (opened with BH Bank, dd, Sarajevo),
  - 1038400 – Foreign currency account – USA (opened with BH Bank, dd, Sarajevo)
- and
- 10200000 – Treasury,

it was found that through these accounts the overall transactions amounted to 25,747.884,77 DM (the overall amount paid to these accounts – (Debit side), or 25,266.503.02 DM (overall amount taken from the said accounts – Credit side) and that, through the treasury of the humanitarian organization, the overall transactions amounted to 9, 247.752, 13 DM (the overall amount paid to the treasury of the organization – Debit side) or 9, 213.598,13.DM (the overall amount taken from the treasury of the humanitarian organization – Credit side).



The funds had been paid to the accounts opened with the enlisted banks from the Main Office of the Saudi High Commission Relief from Saudi Arabia, and these funds, according to the available documentation and evidence, had been spent for following purposes:

- construction of Bihac Academy, Cultural Centre in Mostar and construction and improvement of mosques in the territory of BiH,
- purchasing of medical equipment and medicines for medical institutions and ambulances,
- salary payment for employees of the humanitarian organization,
- financial support to the children without parents in Tuzla, Zenica and Cazin,
- purchasing of products for humanitarian aid,
- organizing and financing of iftars (i.e. evening meals during the Ramadan fast),
- support to residents and donations of surgery materials,
- printing of children's magazines,
- purchasing of equipment – computers,
- donations to medical institutions,
- scholarships for the students in Jordan,
- purchasing of carpets for mosques,
- reimbursement of rents, material costs and other minor costs within the regular activities of the humanitarian organization.

Upon examination of the available documentation and evidence it was established that the funds were taken in cash to the safe of the humanitarian organization and that these funds had been spent for the following purposes:

- payment in cash to companies employed for drawing up plans, constructing and supervising the construction of mosques, the Academy in Bihac and the Cultural Centre in Mostar as well as for refurbishment of houses and mosques,
- salaries, material costs, rents, PTT services, utilities,
- storage fees,
- travel costs,
- donations to the Islamic Community of B&H, health institutions and hospitals and to the residents of B&H,
- support to orphan children,
- costs of Kurban, Ifar, Bayram and Hajj,
- support to refugees, and other small expenditure.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF TRANSACTIONS (INFLOW AND OUTFLOW) OF FUNDS AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION; SAUDI ARABIA; BASED IN SARAJEVO THROUGH THE ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 1998 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 1998.

## 1999

Upon examination of the available documentation and evidence as well as of the Gross Balance for 1999 and analytical cards of the account:

- 10310000 – transitional account,
- 10328009 – Foreign currency account – DM (opened with PBS Bank, dd, Sarajevo),
- 10328900 – Foreign currency account – DM (opened with BH Bank, dd, Sarajevo),
- 10328901 – Foreign currency account – DM (opened with BH Bank, dd, Sarajevo),
- 10338009 – Foreign currency account – ITL, (opened with PBS Bank, dd, Sarajevo),
- 10384009 – Foreign currency account – USD (opened with PBS Bank, dd, Sarajevo),
- 10384900 – Foreign currency account – USD (opened with BH Bank, dd, Sarajevo)

- 10397809 – foreign currency account – EUR (opened with PBS Bank, dd, Sarajevo) and
- 10200000- Treasury,

it was found that through these accounts the overall transactions amounted to 19,716.476,45 DM (the overall amount transferred to these accounts – Debit side) or 19,317.532,15 DM (the overall amount taken from these accounts – Credit side) and the Treasury of the humanitarian organization transactions amounted to 5,159.243,00 DM (the overall amount transferred to the Treasury of the humanitarian organization – Debit side) or 4,769.923,99 DM (the overall amount taken from the Treasury of the humanitarian organization – Credit side).

The funds had been paid to the accounts at the enlisted banks from the Main Office of the Saudi High Commission from Saudi Arabia, and these funds had been used, according to the available documentation, for the following purposes:

- payment in cash to companies employed for drawing up plans, constructing and overseeing of constructing of mosques as well as improvement of mosques and houses,
- reimbursement for rent and storage,
- donations to residents and medical treatments,
- printing of educational books for children and literature for family library,
- donations to health institutions,
- purchasing medical equipment and medicines,
- purchasing equipment for drivers' park,
- preparations of ifars,
- donations for medical treatment of residents and
- payment of petty cash invoices.

Upon examination of the available documentation and evidence it was found that the funds taken in cash from the accounts in the Treasury of the humanitarian organization had been spent for the following:

- payments in cash to companies for services of drawing up plans, constructing and supervising the constructing of mosques, cultural centres in Mostar, Bihac and Sarajevo, as well as for refurbishment of mosques and houses,
- salaries, material costs, rents, PTT services, utilities,
- storage costs,
- travel costs,
- donations to health institutions, hospitals and residents,
- scholarships for the students in Jordan,
- donations and support to children without parents,
- reimbursement of costs for Kurban, Ifars, Bayram and Hajj,
- reimbursement of costs of printing and children's education,
- support to refugees, and other minor expenditure and grants.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF FINANCIAL TRANSACTIONS (INFLOW AND OUTFLOW) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION; SAUDI ARABIA, BASED IN SARAJEVO THROUGH ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 1999 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 1999

2000

Upon examination of the available documentation and evidence as well as of the Gross Balance for 2000 and analytical cards of the account:

- 10310000 – Transitional account,
- 10328900 – Foreign currency account – DM (opened with PBS Bank, dd, Sarajevo,
- 10328902 – Foreign currency account for children without parents – DM (opened with BH Bank, dd, Sarajevo),
- 10384900 – Foreign currency account – USD, (opened with PBS Bank, dd, Sarajevo,
- 10384902 – Foreign currency account for children without parents – USD, (opened with BH Bank, dd, Sarajevo),
- 10397890 – Foreign currency account – EUR, (opened with PBS Bank, dd, Sarajevo,
- 10200000 – Foreign currency treasury and
- 10210000 – treasury for children without parents,

it was found that through these accounts the overall transactions amounted to 46,666.441,04 DM (the overall amount transferred to these accounts – Debit side) or 45,702.399,82 DM (the overall amount taken from these accounts – Credit side) and at the Treasury of the humanitarian organization (Foreign currency and the one for children without parents) – the overall transactions amounted to 7,457.359,32 DM (the overall amount transferred to the treasuries of the humanitarian organization – Debit side, out of which 5,837.350,37 DM was paid to the Foreign Currency Treasury and 1,620.008,95 DM to the Treasury for Children Without Parents) or 7,202.066,22 DM (the overall amount taken from the treasuries of the humanitarian organization – Credit side, out of which 5,584.456,86 DM was disbursed through the Foreign Currency Treasury and 1,620.008,95 through the Treasury for Children without Parents).

The funds had been paid to the accounts at the enlisted banks by the Main Office of the Saudi High Commission from Saudi Arabia, and these funds had been used, according to the available documentation and evidence, for the following purposes:

- construction of the Cultural Centre in Sarajevo, the Academy in Bihac, and the construction and refurbishment of mosques and houses in the territory of BiH,
- reimbursement of hotel costs on the occasion of opening of the Cultural Centre "King Fahd" in Sarajevo,
- purchase of medicines for outpatient medical facilities,
- grants to residents for their medical treatment,
- printing of books for family library
- reconstruction of apartments and offices,
- purchase of equipment and furniture for the Cultural Centre "King Fahd",
- organizational costs of the opening ceremony of the "King Fahd" Cultural Centre,
- grants to schools,
- support to children without parents paid through special installments - account for children without parents in the Bank
- reimbursement for rent, material costs and other small expenditure within the regular activities of the humanitarian organization,

Upon examination of the available documentation and evidence it was found that the funds taken in cash from the accounts in the Treasury of the humanitarian organization had been spent for the following purpose:

- cash payments to companies employed to supervise the construction of mosques, refurbishment of mosques and houses in the territory of BiH,
- salaries, material costs, rents, PTT services, utilities,
- storage fees,
- travel costs, advertising and representation,
- grants to the Islamic Community, health institutions, hospitals and residents,
- reimbursement related to kurbans, iftars, and Ramadan,

- costs of education and printing of books,
- payment for voluntary warehouse work, and other minor expenditure.

Cash payments for children without parents had been done through the Treasury for Children without Parents.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF FINANCIAL TRANSACTIONS (INFLOW AND OUTFLOW) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO THROUGH ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 2000 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 2000.

## 2001

Upon examination of the available documentation and evidence as well as of the Gross Balance for 2001 and analytical cards of the account:

- 10310000 – Transitional account,
- 10328001 – Foreign currency account – DM (opened with Raifaisen Bank, Sarajevo),
- 10328002 – Foreign currency account – DM (opened with Volksbank, Sarajevo),
- 10328003 – Foreign currency account – DM (opened with Volksbank, Sarajevo),
- 10328004 – Foreign currency account – DM (opened with Volksbank, dd, Sarajevo),
- 10328900 – Foreign currency account – DM
- 10328901 – Foreign currency account for children without parents – DM (opened with BH Bank, dd, Sarajevo),
- 10328902 – Foreign currency account – Children without parents, (opened with PBS Bank, dd, Sarajevo),
- 10384001 – Foreign currency account – USD, (opened with Raifaissen bank, dd, Sarajevo),
- 10384002 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10384003 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384004 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384900 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384901 – Foreign currency account – USD, (opened with Volksbank, dd, Sarajevo),
- 10384902 – Foreign currency account – USD, Children without parents (opened with Volksbank, dd, Sarajevo),
- 10397801 – Foreign currency account – EUR, (opened with Raifaissen bank, dd, Sarajevo),
- 10397802 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397803 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397804 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397890 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),
- 10397901 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),



- 10397902 – Foreign currency account – EUR, (opened with Volksbank, dd, Sarajevo),

it was found that through these accounts the overall transactions amounted to 17,683.258,88 DM (the overall amount transferred to these accounts – Debit side) or 17,039.293,86 DM (the overall amount taken from these accounts – Credit side) and through the Treasury of the humanitarian organization (Foreign currency and the one for children without parents) the overall transactions amounted to 3,725.169,61 DM (the overall amount paid to the treasuries of the humanitarian organization – Debit side, out of which 1,988.620,98 DM had been paid to SHC treasury, 198.549,65 DM to Centre treasury and 1,537.998,98 DM to Treasury for children without parents) or 3,096.816,86 DM (the overall amount taken from the treasuries of the humanitarian organization – Credit side, out of which 1,382.538,37 DM had been disbursed through the SHC treasury, 196.306,02 DM through the Centre treasury and 1,517.972,41 DM through the treasury for children without parents).

The funds had been paid to the accounts at the enlisted banks by the Main Office of the Saudi High Commission from Saudi Arabia, and these funds had been used, according to the available documentation and evidence, for the in following purposes:

- constructing and equipping of the Cultural Centre in Bugojno, refurbishment of the mosques in Visoko, Gracanica, Bihac, Kiseljak, Bugojno, Ilidza, Gorazde and Mostar,
- central heating system installation in schools in Travnik and Bugojno,
- car renting for the opening of the Centre in Bugojno,
- purchase of medical equipment and materials,
- printing of family library,
- cash payments to children without parents in Bihac,
- storage fees,
- purchase of computer equipment,
- purchase of vehicles and a cleaning machines for the Cultural Centre "King Fahd" in Sarajevo,
- purchase of heating oil, and other material costs.

Upon examination of the available documentation and evidence it was found that the funds taken in cash from the accounts at the Treasury of the humanitarian organization had been spent for the following:

- salaries, material costs, rentals, PTT services, utilities,
- storage,
- equipping the Centre for chemo dialysis,
- equipping the Cultural centre with electrical materials,
- payment of kurbans,
- one-off aid to residents according to the available lists,
- printing of books,
- equipping of the Academy in Bihac according to the petty cash invoices,
- renting the house for quests,
- presents and money transfers for children without parents in Bugojno,

Cash payments for children without parents had been paid through treasury for children without parents.

The Review of the non-cash and cash expenditures with description of each item is given separately in the following tables:

- REVIEW OF FINANCIAL TRANSACTIONS (INFLOW AND OUTFLOW) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO THROUGH ACCOUNT (BY BANKS AND PORTIONS OF ACCOUNTS) FOR 2001 AND
- REVIEW OF TREASURY TRANSACTIONS (CASH PAYMENTS IN AND OUT) AT THE FOREIGN HUMANITARIAN ORGANIZATION SAUDI HIGH COMMISSION, SAUDI ARABIA, BASED IN SARAJEVO FOR 2001

During the inspection of the allocations of cash expenditure it was found that the foreign humanitarian organization, for the purposes of project investment, project design services, construction and supervision (construction and refurbishment of mosques, cultural centres, houses, academies and other buildings), was paying in cash the suppliers of these services through its treasury and in the overall amounts annually, as it is listed in the following table of suppliers:

Number	COMPANY TITLE	DISBURSED
(see the original list at pages 15 and 16 of the original Minutes in Bosnian)		

Legal advice: These minutes can be objected with the Chief Inspector of the Financial Police of FBiH, within maximum 7 days from the day the minutes are received by the addressee, through the Financial Police of FBiH, Marsala Tita 62/II Street.

In accordance with article 7, clause 1, paragraph 3 of the Law on Federal Administrative Taxes and Rates of the Federal Administrative Taxes ("The Official Gazette of FBiH", number: 6/98 and 8/2000), you are free from paying the Federal Administrative taxes.

The Control was completed on 13 November 2002 at 15:30 p.m..

Inspectors:

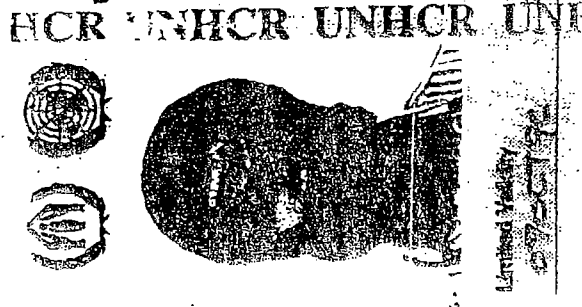
Halilovic Fahir (signed)

Hasic Hasan (signed)

# **EXHIBIT B**

## **ATTACHMENT 4**

منه الان  
صلاح عبد القادر



UNHCR  
United Nations High Commissioner for Refugees

OPERATIONAL ASSESSMENT STAFF

ID Card No. **OAS 44638**

Name: **Hussain Q. JERRY**

Title: **Civil Engineer**

Signed: **S H C**

United Nations  
UNHCR  
Director  
Signature

# **EXHIBIT B**

## **ATTACHMENT 5**

United Nations Mission in Bosnia and Herzegovina  
Mission des Nations Unies en Bosnie-Herzégovine  
Sarajevo

## MILITARY LIAISON CELL

## FACSIMILE

TO:	SAUDI HIGH COMM RECEIPT		DATE: 6 AUG 96
FAX No:	444 075	No of pages incl this:	
FROM:	SMLO/UNMIBH HQ/SARAJEVO		
SUBJECT:	RESERVATION FOR MR. HUSSAIN ON UNFLIGHT		
REFERENCE(S):	YOR MESSAGE 6 AUG 96		

## TEXT

1. UNFORTUNATELY THERE IS ONLY ONE UNFLIGHT BETWEEN SARAJEVO AND ZAGREB ON THURSDAYS.
2. THE THURSDAYS FLIGHT DEPARTS SARAJEVO FOR ZAGREB 1100 HRS.
3. PLS CONFIRM IF MR. HUSSAIN YIPFIY IS INTERESTING TO TRAVEL BY THE UNFLIGHT MENTIONED IN PARAGRAPH 2 ABOVE.
4. POINT OF CONTACT:  
MAJ GAARDER (UNMIBH HQ) EXT: 6085.
5. REGARDS

الرجاء

# **EXHIBIT B**

## **ATTACHMENT 6**



CROATIA OSIGURANJE d.d. ZAGREB  
Zagreb, Savska c. 41  
Filijala ZAGREB  
41000 ZAGREB  
Trg bana J. Jelačića 13, tel. 460-111

MPJ

Zastupstvo 0101

Pribavljač 2709970363706

Ranija pol.

# POLICA OSIGURANJA OD AUTOMOBILSKE ODGOVORNOSTI

Dat. uplate br. 014606549262  
10.03.1995.

01 46 0654926 2

UGOVARATELJ/OSIGURANIK

Matični broj

SAUDI HIGH COMMISSION MISIJA U R. HRVATSKOJ

Adresa

SESVETSKI KRALJEVAC, KOBILJAČKA 102

OSIGURANO VOZILO:

Vrst i namjena

INOZEMNA REGISTRACIJA

**UNHCR 1548**

Grupa prem. 0815

Marka TOYOTA

Broj šasije HZT800020102

Teh. kar.

Osigurana svota po štetnom događaju

za stvari 4.800.000, za osobe 8.000.000 kn

Početak osiguranja 10.03.1995. u 11 sati

istek 09.03.1996. u 11 sati

Premija dospijeva na naplatu svake godine

## OBRAČUNATA PREMIJA:

I. Premija AO premijski stupanj

bonus malus

PREMIJA ZA OSIGURANJE OD AO (A) DO 365 DANA

2.984,09 kn

1. Doplati

2. Popusti

II. Osiguranje djelomičnog auto-kaska prema Pravilima za osiguranje automobilske kaska AK-91 st. 1. čl. 17. kombinacija

III. Osiguranje vozača i 6 putnika od posljedica nesretnog slučaja

uz osiguranu svotu po osobi za slučaj smrti

200.000,00 kn

trajni invaliditet

400.000,00 kn

774,00 kn

UKUPNA PREMIJA

3.758,09 kn

POREZ

UKUPNO ZA NAPLATU

3.758,09 kn

Premija obračunata do

09.03.1996.

Dat. izdavanja police

10.03.1995., ZAGREB

UVJETI OSIGURANJA SU SASTAVNI DIO UGOVORA I URUČENI SU UGOVARATELJU

OSIGURATELJ,

UGOVARATELJ,

